

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Vermilion County

Unit Code: 092/000/00

County: VERMILION

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$49,776,332

Equalized Assessed Valuation:

\$753,663,553

Population:

81,941

Employees:

Full Time:

522

Part Time:

120

Salaries Paid:

\$17,462,774

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$27,783,751	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$339	\$307	\$272
Revenue Collected During FY 06:	\$33,499,318	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$33,826,672	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$409	\$432	\$425
Per Capita Expenditures:	\$413	\$415	\$411
Revenues over (under) Expenditures:	-\$327,354	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	80.84%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$27,345,400	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$334	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,808,948	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$19,818,954	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,097,746	\$7,018,014	\$1,437,095
Per Capita Debt:	\$50	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,086,424	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$25	\$32	\$
Revenue Collected During FY 06:	\$7,389,206	\$1,870,308	\$
Expenditures During FY 06:	\$8,407,549	\$1,998,791	\$
Per Capita Revenue:	\$90	\$35	\$
Per Capita Expenditures:	\$103	\$35	\$
Operating Income (loss):	-\$1,018,343	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	12.24%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$1,029,078	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$13	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00**

County: **WABASH**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,250,014

Equalized Assessed Valuation:

\$109,292,942

Population:

12,457

Employees:

Full Time:

74

Part Time:

17

Salaries Paid:

\$2,071,683

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$4,915,874	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$395	\$307	\$272
Revenue Collected During FY 06:	\$6,897,276	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$7,309,984	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$554	\$432	\$425
Per Capita Expenditures:	\$587	\$415	\$411
Revenues over (under) Expenditures:	-\$412,708	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	63.20%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$4,620,188	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$371	\$324	\$295

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$4,620,188	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,018,014	\$1,437,095
Per Capita Debt:	\$	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Warren County**

Unit Code: **094/000/00**

County: **WARREN**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,051,251

Equalized Assessed Valuation:

\$205,291,688

Population:

17,558

Employees:

Full Time:

65

Part Time:

40

Salaries Paid:

\$1,950,812

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$4,560,631	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$260	\$307	\$272
Revenue Collected During FY 06:	\$5,930,695	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$5,808,793	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$338	\$432	\$425
Per Capita Expenditures:	\$331	\$415	\$411
Revenues over (under) Expenditures:	\$121,902	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	80.61%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$4,682,533	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$267	\$324	\$295

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$311,560	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$4,370,973	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,018,014	\$1,437,095
Per Capita Debt:	\$	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Washington County**

Unit Code: **095/000/00**

County: **WASHINGTON**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,950,939

Equalized Assessed Valuation:

\$165,890,833

Population:

15,200

Employees:

Full Time:

69

Part Time:

56

Salaries Paid:

\$2,899,599

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$9,238,714	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$608	\$307	\$272
Revenue Collected During FY 06:	\$6,355,403	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$6,051,070	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$418	\$432	\$425
Per Capita Expenditures:	\$398	\$415	\$411
Revenues over (under) Expenditures:	\$304,333	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	157.86%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$9,551,936	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$628	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$9,551,936	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,018,014	\$1,437,095
Per Capita Debt:	\$	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Wayne County**

Unit Code: **096/000/00** County: **WAYNE**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,529,024**

Equalized Assessed Valuation: **\$108,622,616**

Population: **17,151**

Employees:

Full Time: **74**

Part Time: **32**

Salaries Paid: **\$1,942,549**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,670,266	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$214	\$307	\$272
Revenue Collected During FY 06:	\$6,101,400	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$5,210,558	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$356	\$432	\$425
Per Capita Expenditures:	\$304	\$415	\$411
Revenues over (under) Expenditures:	\$890,842	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	87.54%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$4,561,108	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$266	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,729,948	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$1,974,328	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$181,231	\$7,018,014	\$1,437,095
Per Capita Debt:	\$11	\$104	\$40
General Obligation Debt over EAV:	0.13%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **White County**

Unit Code: **097/000/00**

County: **WHITE**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,775,415

Equalized Assessed Valuation:

\$121,637,764

Population:

15,371

Employees:

Full Time:

72

Part Time:

18

Salaries Paid:

\$2,384,229

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$5,504,845	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$358	\$307	\$272
Revenue Collected During FY 06:	\$7,389,377	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$7,134,537	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$481	\$432	\$425
Per Capita Expenditures:	\$464	\$415	\$411
Revenues over (under) Expenditures:	\$254,840	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	82.24%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$5,867,533	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$382	\$324	\$295

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$4,447,400	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$50,764	\$7,018,014	\$1,437,095
Per Capita Debt:	\$3	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$266,083	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$17	\$32	\$
Revenue Collected During FY 06:	\$205,842	\$1,870,308	\$
Expenditures During FY 06:	\$281,436	\$1,998,791	\$
Per Capita Revenue:	\$13	\$35	\$
Per Capita Expenditures:	\$18	\$35	\$
Operating Income (loss):	-\$75,594	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	67.68%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$190,489	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$12	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Whiteside County

Unit Code: 098/000/00

County: WHITESIDE

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$24,077,879

Equalized Assessed Valuation:

\$705,800,000

Population:

60,653

Employees:

Full Time:

210

Part Time:

430

Salaries Paid:

\$9,858,363

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$17,416,081	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$287	\$307	\$272
Revenue Collected During FY 06:	\$24,441,800	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$22,575,223	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$403	\$432	\$425
Per Capita Expenditures:	\$372	\$415	\$411
Revenues over (under) Expenditures:	\$1,866,577	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	85.42%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$19,282,658	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$318	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$12,903,366	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$6,379,295	\$7,018,014	\$1,437,095
Per Capita Debt:	\$105	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: Will County

Unit Code: 099/000/00

County: WILL

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$350,031,165

Equalized Assessed Valuation:

\$48,372,331,539

Population:

668,217

Employees:

Full Time:

2,009

Part Time:

157

Salaries Paid:

\$92,360,398

Blended Component Units

Number Submitted = 1

Will County Forest Preserve

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$86,822,796	\$127,438,780	\$101,286,685
Per Capita Beginning Fund Balance:	\$130	\$239	\$249
Revenue Collected During FY 06:	\$240,140,309	\$216,350,048	\$194,941,858
Expenditures During FY 06:	\$222,924,693	\$199,564,605	\$177,995,759
Per Capita Revenue:	\$359	\$396	\$385
Per Capita Expenditures:	\$334	\$353	\$340
Revenues over (under) Expenditures:	\$17,215,616	\$16,785,440	\$16,946,099
Ratio of Fund Balance to Expenditures:	46.04%	73.42%	76.87%
Ending Fund Balance for FY 06:	\$102,623,530	\$137,386,893	\$111,505,748
Per Capita Ending Fund Balance:	\$154	\$260	\$265

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$59,525,112	\$59,511,193	\$63,694,687
Total Unrestricted Net Assets:	\$143,805,220	\$123,558,077	\$140,858,751

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$259,721,255	\$232,828,508	\$263,802,342
Per Capita Debt:	\$389	\$419	\$396
General Obligation Debt over EAV:	0.48%	0.71%	0.48%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$73,749,159	\$24,964,635
Per Capita Beginning Retained Earnings for FY 06:	\$	\$111	\$63
Revenue Collected During FY 06:	\$	\$19,213,144	\$14,160,178
Expenditures During FY 06:	\$	\$19,823,959	\$12,935,630
Per Capita Revenue:	\$	\$35	\$44
Per Capita Expenditures:	\$	\$34	\$41
Operating Income (loss):	\$	-\$610,815	-\$474,951
Ratio of Retained Earnings to Expenditures:	0.00%	373.03%	206.37%
Ending Retained Earnings for FY 06:	\$	\$73,761,504	\$28,853,791
Per Capita Ending Retained Earnings:	\$	\$113	\$71

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: Winnebago County

Unit Code: 101/000/00

County: WINNEBAGO

Fiscal Year End:

9/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$307,254,103

Equalized Assessed Valuation:

\$3,999,758,166

Population:

278,418

Employees:

Full Time:

1,389

Part Time:

315

Salaries Paid:

\$55,418,649

Blended Component Units

Number Submitted = 2

Forest Preserve District

Forest Preserve District - Enterprise

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$76,747,115	\$127,438,780	\$101,286,685
Per Capita Beginning Fund Balance:	\$276	\$239	\$249
Revenue Collected During FY 06:	\$141,065,089	\$216,350,048	\$194,941,858
Expenditures During FY 06:	\$109,757,621	\$199,564,605	\$177,995,759
Per Capita Revenue:	\$507	\$396	\$385
Per Capita Expenditures:	\$394	\$353	\$340
Revenues over (under) Expenditures:	\$31,307,468	\$16,785,440	\$16,946,099
Ratio of Fund Balance to Expenditures:	74.78%	73.42%	76.87%
Ending Fund Balance for FY 06:	\$82,071,345	\$137,386,893	\$111,505,748
Per Capita Ending Fund Balance:	\$295	\$260	\$265

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$81,156,378	\$59,511,193	\$63,694,687
Total Unrestricted Net Assets:	\$47,757,567	\$123,558,077	\$140,858,751

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$171,926,343	\$232,828,508	\$263,802,342
Per Capita Debt:	\$618	\$419	\$396
General Obligation Debt over EAV:	0.19%	0.71%	0.48%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$15,259,586	\$73,749,159	\$24,964,635
Per Capita Beginning Retained Earnings for FY 06:	\$55	\$111	\$63
Revenue Collected During FY 06:	\$14,336,855	\$19,213,144	\$14,160,178
Expenditures During FY 06:	\$16,841,582	\$19,823,959	\$12,935,630
Per Capita Revenue:	\$51	\$35	\$44
Per Capita Expenditures:	\$60	\$34	\$41
Operating Income (loss):	-\$2,504,727	-\$610,815	-\$474,951
Ratio of Retained Earnings to Expenditures:	92.95%	373.03%	206.37%
Ending Retained Earnings for FY 06:	\$15,654,859	\$73,761,504	\$28,853,791
Per Capita Ending Retained Earnings:	\$56	\$113	\$71

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Woodford County**

Unit Code: **102/000/00**

County: **WOODFORD**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,627,172

Equalized Assessed Valuation:

\$616,828,383

Population:

37,904

Employees:

Full Time:

109

Part Time:

53

Salaries Paid:

\$4,662,377

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$12,363,551	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$326	\$307	\$272
Revenue Collected During FY 06:	\$12,824,543	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$11,557,508	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$338	\$432	\$425
Per Capita Expenditures:	\$305	\$415	\$411
Revenues over (under) Expenditures:	\$1,267,035	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	117.61%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$13,593,280	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$359	\$324	\$295

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$14,447,234	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,142,291	\$7,018,014	\$1,437,095
Per Capita Debt:	\$136	\$104	\$40
General Obligation Debt over EAV:	0.79%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$